2/24/84

Dear Ted,

I've gone over what you sent and it appears to me to be in order and the best they can do. They are limited to what IRS accepts and so is the appraiser. The only point of comparison I have is one item, where I've sent them xeroxes, and at this end I was told the identical thing, 10¢ a page. With the books, it is impossible to know without a list of them and knowing their condition, but I am certain that if this can be appraised upward, they will see to it. I've known Wrone for years and he is an honest man. However, also bear in mind that on your end it must bear IRS scrutiny, and if they have any reason to have any questions, you'd have troubles.

Many of the books have little value but some can have considerable value, like the 26 volumes, which I'd not include if I were you because you can get quite a bit in a private sale if you have them and would part with them. Same for the Report, any and all editions.

They have no interest at all in having a lower than real value fixed and they would not do that. It is true that they cannot themselves provide any appraisal, as I learned years ago

Tell Anita that Nixon saw to it that all such things would be on the low side and examined with care because of the crooked things he tried and in which he got caught. Or do you and she remember that stink? That appraiser, who also had a big professional reputation, got into a lot of trouble and hurt himself by it.

You can depend on it, if any of it can be given a higher valuation, it will be.

Hope you are both well.

Best,